November 3, 2026

Example Company
123 Example Road, New York, NY

Alex Example
40 Example Street, Portland, OR

Re: Furlough Letter — Alex Example

Dear Alex Example:

I refer to our discussion with you on , during which we explained the circumstances affecting the business. This letter confirms that discussion in writing.

As a result of a sustained revenue contraction caused by the loss of our largest enterprise client, we have taken measures to secure the financial stability of the business. Accordingly, we regret to inform you that we are placing you on a temporary furlough from your position as **Support Specialist**.

1. Type and Effective Date of Furlough

Your change of employment status to a "furloughed" employee will be effective from **November 16, 2026**, and will continue **until further notice**. At the time of writing, the length of this period of disruption is unknown.

Employment and scheduled work

This letter records the schedule announced above. Your work location is CA. Your employment agreement, any collective bargaining agreement, written plan terms and applicable law govern accrued rights, recall and seniority. A furlough label alone does not decide whether a layoff or separation has occurred for wages, benefits or notice.

Do not undertake work during scheduled off-duty periods. If you perform any work or are directed to work, report the work and time to Priya Ramanathan so payroll can address it.

For nonexempt work, payroll will count all compensable time, including work allowed outside the schedule. Applicable minimum wage and overtime requirements continue.

Pay, leave and benefit records

Earned wages, commissions, bonuses and accrued leave remain subject to the applicable law, earning terms and agreement. The ordinary payroll date recorded is November 30, 2026. An earlier final-pay obligation takes priority. Payroll has identified a separation or layoff for final-wage purposes. Confirm payment and applicable accrued amounts under the final-pay rule for the place of work.

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California generally treats a complete layoff without a specific return within the normal pay period as a discharge for final wages. Earned wages and vested vacation ordinarily become due at the layoff; specific statutory exceptions can change the timing.On an ordinary California discharge, earned wages and vested accrued vacation are generally payable immediately, subject to statutory exceptions.

The proposed change concerns future leave accrual. Previously earned balances will be handled under applicable law and policy. The employer reports that other benefits continue as provided by the applicable plans. Your share of health-insurance premiums will be deducted from your final pre-furlough paycheck. Thereafter, the Company will continue to cover the employer portion and will invoice you monthly for your share.

Group health coverage

The plan administrator reports loss of active coverage on 2026-11-30. The employer identified a private plan subject to federal COBRA. A reduction of hours causing loss of coverage can be a qualifying event. An eligible qualified beneficiary generally has at least 60 days after the later of the election notice or the date coverage would otherwise be lost to elect continuation. Each qualified beneficiary has an independent election right. The employer ordinarily has 30 days after the event to notify the separate administrator. Where the plan measures continuation from a later loss of coverage, the employer's clock can begin on that loss date. The administrator generally has 14 days after receiving the qualifying-event notice to furnish election notices.

Unemployment and work-sharing

The unemployment agency decides eligibility and payment for each claimed week. File promptly and report all work and earnings as directed. Enrollment in a shared-work plan requires confirmation from the employer and agency. Your home address and the employer's headquarters do not establish the state where wages were reported. The stated unemployment wage-reporting state is TX. The place-of-work wage rules in this letter still refer to CA.

Texas withholds the first payable week. TWC can pay that week after benefits totaling at least twice the weekly benefit amount have been paid and the claimant either returns to full-time work or exhausts benefits. Follow TWC's reporting instructions.

Collective notice and recall

The employer must assess plant closing, mass layoff and group reductions separately from this individual schedule. Federal WARN generally requires 60 days' advance written notice for covered actions. Assess the employer, the affected operating unit or single site, eligible worker counts, 30- and 90-day aggregation and the actual expected employment losses. A layoff exceeding six months or a reduction of more than half the working hours in each month of a six-month period may count as an employment loss. If a previously shorter layoff is extended, the reason, what was foreseeable when it began, and when notice

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was given matter. Remote employees can have a reporting or assignment site different from home. Any required notice to workers, representatives or government recipients must be prepared and delivered separately. California WARN has separate establishment and event tests. When it applies, the 2026 notice also addresses rapid-response coordination, the local workforce board, CalFresh and required contacts. A temporary layoff may qualify even when the six-month federal definition does not. Complete any required employer, worker, local board, EDD and local-government notices separately.

10. Return to Work

Example Company will provide you with at least **7 days'** advance notice before requiring you to return to work. We cannot predict exactly when conditions will permit recall, but we will communicate updates as they develop.

Please contact Priya Ramanathan within 5 business days after receiving recall instructions to confirm availability, request an accommodation or report a conflict. The employer will review the facts, protected leave, and applicable agreement before making any separate employment decision.

11. Employee Contact Information

Please ensure that Example Company has your current personal phone number, personal email address, and postal address. **If any of your contact information changes during the furlough, please notify Priya Ramanathan at hr@bayline.example / (415) 555-0142 immediately.** Recall notices will be sent using the contact information on file.

12. Questions

Please look out for further updates, and do not hesitate to reach out to **Priya Ramanathan, Director of Human Resources**, at **hr@bayline.example / (415) 555-0142** if you have any questions or concerns.

We understand this is a difficult situation and we appreciate your patience and continued commitment to Example Company. We look forward to welcoming you back when circumstances permit.

Sincerely,

Employer Representative

_____ PRINTED NAME

_____ SIGNATURE

_____ DATE

Priya Ramanathan
Director of Human Resources

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Employee Acknowledgment of Receipt

I, **Alex Example**, acknowledge that I have received this Furlough Letter dated November 3, 2026 from Example Company. My signature below confirms receipt only and does not constitute agreement to, or waiver of, any rights I may have under federal, state, or local law, or under any applicable employment agreement or collective bargaining agreement.

Employee (Acknowledgment of Receipt)

_____ PRINTED NAME

_____ SIGNATURE

_____ DATE

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